

1 The Honorable Thomas T. Glover  
2 Chapter 7  
3 Hearing Location: 700 Stewart St, 7th Floor  
4 Hearing Date: September 5, 2008  
5 Hearing Time: 9:30 a.m.  
6 Response Date: August 29, 2008

7  
8 UNITED STATES BANKRUPTCY COURT  
9 WESTERN DISTRICT OF WASHINGTON AT SEATTLE

10 In re

11 ETALCO, INC.  
12 EIN: 91-1455297,  
13 Debtor.  
14

Case No. 99-14017-TTG

[PROPOSED]  
FINAL ORDER ALLOWING AND  
DISALLOWING CLAIMS

15 THIS MATTER came before the above-entitled court on the Trustee's Notice of  
16 Presentation of Final Order Allowing and Disallowing Claims. Edmund J. Wood, the Chapter 7  
17 trustee herein ("Trustee"), appeared through his attorneys, Geoffrey Groshong of Miller Nash  
18 LLP. There were no appearances on behalf of any claimant, nor were there any objections to the  
19 proposed Order Allowing Claims filed with this court.

20 The Court considered the proposed Order Allowing Claims, responses thereto, argument  
21 of the Trustee and claimants, and the files and records herein, including the orders allowing and  
22 disallowing claims previously entered by this Court and more particularly identified below.  
23 Now, therefore, it is hereby ORDERED that the following claims will be treated as set forth  
24 below:  
25  
26

# I. DISALLOWED CLAIMS

Claim No.	Date Filed	Claimant	Docket No. of Previous Order
2	5/17/02	Snohomish Co Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	612
4	12/30/99	MP&E Co A division of Tractor & Equipment Co NC Machinery Co 17035 West Valley Hwy Tukwila WA 98188	692
8	1/10/00	Snohomish County Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	632
9	1/10/00	Pace Staffing Networks Inc 2275 - 116th Ave NE #200 Bellevue WA 98004	612
10	1/10/00	Streich Brothers Inc 1650 Marine View Dr Tacoma WA 98422	612
27	1/24/00	Hertz Equipment Rental P O Box 26390 Oklahoma City OK 73126	692
29	1/26/00	Northwest Wire & Rope 2301 Lincoln Ave Tacoma WA 98421	692
32	1/27/00	Operating Engineers Trust Funds c/o Russell J Reid 101 Elliott Ave W #550 Seattle WA 98119	612
33	1/27/00	Northwest Ironworkers Trust Funds c/o Mel Kang 18 W Mercer St #400 Seattle WA 98119	612

Claim No.	Date Filed	Claimant	Docket No. of Previous Order
37	1/27/00	Seaport Steel Co P O Box 3625 Seattle WA 98124	692
38	1/27/00	Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101	692
39	1/27/00	Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101	692
40	1/27/00	Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101	692
45	1/28/00	A I Credit Corp Imperial A I Credit Companies 160 Water St 19 <sup>th</sup> Floor New York NY 10038	612
46	1/28/00	A I Credit Corp Imperial A I Credit Companies 160 Water St 19 <sup>th</sup> Floor New York NY 10038	612
48	1/31/00	Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101	692
52	1/31/00	Pacific Northwest Bank c/o Kathleen Kim Coghlan 1201 Third Ave #3200 Seattle WA 98101	692
58	2/1/00	Haglund & Kirtley LLP One Main Place 101 SW Main St #1800 Portland OR 97205	692

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 3

SEADOCS:254845.3

**MILLER NASH LLP**  
ATTORNEYS AT LAW  
TELEPHONE (206) 622-8484  
4400 TWO UNION SQUARE  
601 UNION STREET, SEATTLE WASHINGTON 98101-2352

Claim No.	Date Filed	Claimant	Docket No. of Previous Order
73	2/4/00	Donnelson Electric Inc. 104 S Olympic Ave Arlington WA 98223	692
74	2/4/00	American Clean Sweep 12428 Hwy 99 South #51 Everett WA 98204	692
76	2/4/00	Bank of America WA-501-25-01 P O Box 34292 Seattle WA 98124	692
77	2/7/00	Ruel Smith Transportation Svc P O Box 6657 Houston TX 77265	692
80	2/7/00	PUD #1 P O Box 1107 Everett WA 98206	692
87	2/8/00	Maritime Industrial Mach Inc. 27 Expansion Ave St John NB E2R 1A6 Canada	692
90	2/8/00	Mills Heavy Hauling Ltd 19 Mills Dr Goodwood NS B3T 1P3 Canada	692
94	2/9/00	WA Dept of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98504	612
97	1/10/00	Operating Engineers Local Union 474 Fringe Benefit Funds c/o Jan Jennings, Esq 227 Second Ave N, 4 <sup>th</sup> Floor Nashville TN 37201	692
108	2/16/00	American Construction Inc ATTN: Steve Brannon, President 411 - 13th St Everett WA 98201	692

Claim No.	Date Filed	Claimant	Docket No. of Previous Order
111	2/18/00	WA Dept of Revenue ATTN: M Song 2101 Fourth Ave #1400 Seattle WA 98121	612
120	2/25/00	WA Dept of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98504	612
121	2/28/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	612
123	2/29/00	Bayside Specialties 12135 Jacqueline Dr Burlington WA 98233	692
127	3/6/00	Construction Insurance Agency 11288 Balls Ford Rd Manassas VA 20109	692
137	3/17/00	Everett Industrial Supply Inc P O Box 389 Everett WA 98206	612
140	3/24/00	United Rentals 400 Paterson Plank Rd Carlstadt NJ 07072	632
144	3/27/00	A I Credit Corp Imperial A I Credit Companies 160 Water St 19 <sup>th</sup> Floor New York NY 10038	612
145	3/29/00	White Electrical Construction Co P O Box 19629 Atlanta GA 30325	612
148	3/29/00	Lucia Engineering Inc. Joseph Lucia 302-A Valley St Seattle WA 98109	692

Claim No.	Date Filed	Claimant	Docket No. of Previous Order
151	3/20/00	Konecranes VLC Corporation c/o C Walker Ingraham, Esq McCullough Sherrill LLP 1409 Peachtree St NE Atlanta GA 30309	612
159	3/31/00	York Steel, Inc. 550 Wilsey Road Fredericton NB E3B 7K2 Canada	692
163	3/31/00	IMPSA International Inc Manor Oak 11 #536 1910 Cochran Rd Pittsburgh PA 15220	612
165	4/3/00	White Electrical Construction Co P O Box 19629 Atlanta GA 30325	612
168	4/4/00	Georgia Dept of Revenue P O Box 38143 Atlanta GA 30334	692
169	4/6/00	Allwater Inc P O Box 5357 Lynnwood WA 98046	692
170	4/12/00	A I Credit Corp Imperial A I Credit Companies 160 Water St, 19 <sup>th</sup> Floor New York NY 10038	632
173	4/13/00	CIT Group Equipment Financing Inc./CIT Technology Financing Rhys M. Farren, Esq. Davis Wright Tremaine 777 SE 108th Ave SE, Ste 2300 Bellevue WA 98004	815
174	4/26/00	Sunbelt Rentals Inc 510 Bourne Ave Garden City GA 31408	692

Claim No.	Date Filed	Claimant	Docket No. of Previous Order
176	5/25/00	Jacks Inc c/o Monty J Booth 3224 Colby Ave #B Everett WA 98201	612
177	5/25/00	Schenker Inc 965 Norfolk Sq Norfolk VA 23502	692
178	5/31/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	612
179	5/31/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	612
181	6/28/00	Snohomish County Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	632
182	7/3/00	Tower Group International 128 Dearborn St Buffalo NY 14207	692
189	7/25/00	Snohomish Co Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	612
190	8/28/01	Internal Revenue Service 915 Second Ave Stop W-243 Seattle WA 98174	632
191	9/11/02	Snohomish Co Treasurer ATTN: Debi Cole M/S 501 3000 Rockefeller Ave Everett WA 98201	612

Claim No.	Date Filed	Claimant	Docket No. of Previous Order
192	9/13/02	Dix Corporation c/o John C Black McCormick Dunn & Black PS W 505 Riverside #200 Spokane WA 99201	612
194	10/2/02	Dix Corporation Donald K McLean Bauer Moynihan & Johnson LLP 2101 Fourth Ave #2400 Seattle WA 98121	612
196	11/5/02	Crowley Marine Services c/o Keesal Young & Logan 1301 Fifth Ave #1515 Seattle WA 98101	612
201	11/6/02	Columbia Credits Inc Assignee of Port of Hood River P O Box 1607 The Dalles OR 97058	612
202	11/8/02	Kach Machine Works Inc 3838 N Ballast St Portland OR 97217	612
205	11/12/02	Ironworkers Local 709 Fringe Benefit Funds c/o Norman J Slawsky, Esq 100 Peachtree St #1950 Atlanta GA 30303	612
209	11/12/02	Alaska West Express Inc c/o Tomas G. Waller, Esq 2101 Fourth Ave #2400 Seattle WA 98121	612
213	11/13/02	E & D Coating Inc 2001 Mills B Lane Blvd Savannah GA 31405	612
218	11/15/02	Citibank (USA) NA Assoc/Texaco Payment Ctr 4300 Westown Pkwy West Des Moines IA 50266	612



Claim No.	Date Filed	Claimant	Docket No. of Previous Order
219	11/15/02	Crestline Construction 3775 Crates Wy The Dalles OR 97058	612
220	11/18/02	Admiralty Marine Surveyors 5329 Flagstone St Long Beach CA 90808	612
221	11/18/02	Western Fluid Components 2303 Pacific Ave #200 Everett WA 98201	612
222	11/18/02	Marisco Ltd Michael L Freed & Assoc 841 Bishop St #1220 Honolulu HI 96813-3957	612
223	11/19/02	Tranco Inc ATTN: Edward P Henry 6610 W Greenfield Ave #201 Milwaukee WI 53214	612
225	11/22/02	Mercer Transportation Co c/o Suttell & Schweet 2476 – 76 <sup>th</sup> Ave SE Mercer Island WA 98040	612
226	11/25/02	A I Credit Corp Imperial A I Credit Companies 160 Water St, 19 <sup>th</sup> Floor New York NY 10038	612
227	11/25/02	Wallace Hawkins 122 Dominion Blvd Chesapeake VA 23320	612
232	12/9/02	York Steel Inc P O Box 3187 St John NB E2M 3S3 Canada	612
233	12/10/02	Northwest Ironworkers Trust Funds c/o Mel Kang 18 W Mercer St #400 Seattle WA 98119	612

Claim No.	Date Filed	Claimant	Docket No. of Previous Order
234	12/16/02	WA Dept of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507	612
241	12/20/02	Shenker (sic) International ATTN: Lenne (sic) Pelletier 965 Norfolk Sq Norfolk VA 23502	612
242	12/24/02	Star Insurance Company Forcon International 1495 Ridgeview Dr #100 Reno NV 89509	612
244	12/30/02	Seal Source Inc 8914 NE Alderwood Rd Portland OR 97220	612
245	1/13/03	Canada Customs & Revenue Agency ATTN: Anu Dawit-Kanna Sec. #464-16 1166 West Pender Street Vancouver BC V6E 2E3	730
248	1/21/03	Verizon Northwest Inc AFNI/Verizon 404 Borck Dr Bloomington IL 61701	612
258	1/28/03	Karr Tuttle Campbell 1201 Third Ave #2900 Seattle WA 98101	592 (withdrawal of claim)
259	1/28/03	Pipe & Piling Supplies USA Ltd 5439 W Kincheloe Rd Kincheloe MI 49788	612
261	1/29/03	Dept of Labor & Industry Commonwealth of Pennsylvania 1171 S Cameron St #312 Harrisburg PA 17104	612
262	1/29/03	Streich Brothers Inc 1650 Marine View Dr Tacoma WA 98422	612

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 10

SEADOCS:254845.3

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Claim No.	Date Filed	Claimant	Docket No. of Previous Order
265	3/18/03	U S Trustee 700 Stewart St #5103 Seattle WA 98101	612
268	3/9/03	Dix Corporation c/o John C Black Dunn & Black PS 10 N Post #200 Spokane WA 99201	612
273	12/6/00	IRS 915 Second Ave Stop W-244 Seattle WA 98174	612
274	5/8/01	IRS 915 Second Ave Stop W-243 Seattle WA 98174	612
275	11/25/02	Operating Engineers Local Union 474 Fringe Benefit Funds c/o Jan Jennings, Esq 227 Second Ave N, 4 <sup>th</sup> Fl Nashville TN 37201	612

## II. ALLOWED CLAIM

### A. SECURED CLAIMS (SECURED BY ESTATE ASSETS)

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
267	4/10/03	Snohomish County Treasurer ATTN: Bankruptcy Officer 3000 Rockefeller Ave M/S 501 Everett WA 98201	\$61,782.84 <sup>1</sup>	768

<sup>1</sup> This claim has been paid in full.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
278	11/16/06	City of Chesapeake Barbara O. Carraway, Treasurer P O Box 16495 Chesapeake VA 23328-6495	\$27,070.08 <sup>2</sup>	768
		TOTAL CLAIMS SECURED BY ESTATE ASSETS:	\$88,852.92 <sup>3</sup>	

## B. CHAPTER 7 ADMINISTRATIVE CLAIMS

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
250	1/22/03	Rubatino Refuse Removal Inc P O Box 1029 Everett WA 98206	\$215.77	612
266	4/3/03	WA Dept of Revenue ATTN: Doug Houghton 2101 Fourth Ave #1400 Seattle WA 98121	\$7,125.00	612
		TOTAL <sup>4</sup> CHAPTER 7 ADMIN. CLAIMS:	\$7,340.77	

## C. CHAPTER 11 ADMINISTRATIVE CLAIMS

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
157	3/30/00	Gibson Equipment Co 981 Scott St Norfolk VA 23502	\$2,801.20	687
183	8/28/00	Kelly Services Inc 999 W Big Beaver Rd Troy MI 48084	\$330.00	692

<sup>2</sup> This claim has been paid in full.

<sup>3</sup> This amount has been paid in full.

<sup>4</sup> Excluding the claims of the Trustee and his professionals.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
203	11/8/02	Willet Zevenbergen & Bennett 9709 Third Ave NE, Ste 203 Seattle WA 98115	\$1,653.21	692
214	11/13/02	West Coast Wire & Rope P O Box 5999 Portland OR 97228	\$454.69	612
255	1/27/03	Karr Tuttle Campbell 1201 Third Ave, Ste 2900 Seattle WA 98101	\$ 54,075.00    \$61,736.49 <sup>5</sup> <u>\$ 7,661.49</u> \$61,736.49	279
255	1/27/03	Karr Tuttle Campbell 1201 Third Ave, Ste 2900 Seattle WA 98101	\$44,660.00    \$48,145.17 <sup>5</sup> <u>\$ 3,485.17</u> \$48,145.17	734
276	7/1/05	Internal Revenue Service 915 Second Ave Stop W-243 Seattle WA 98174	\$28,585.70	632
277	7/12/05	U.S. Trustee 700 Stewart St #5103 Seattle WA 98101	\$15,000.00	632
		TOTAL CHAPTER 11 ADMIN. CLAIMS:	\$43,585.70	

**D. SECURED CLAIMS  
(Prepetition)**

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
184	9/1/00	Washington Dept. of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98507	\$2,712.29	692
238	12/20/02	WA Dept of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507	\$7,859.95	612

<sup>5</sup> Paid in full.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
239	12/20/02	WA Dept of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98504	\$12,346.64	612
		Copiers Northwest Inc 601 Dexter Ave N Seattle WA 98109	\$9,537.41	769 / 284
		TOTAL SECURED CLAIMS:	\$32,456.29	

**E. PRIORITY CLAIMS  
11 U.S.C. §507(a)(3)**

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
31	1/27/00	Local 612 International Union of Operating Engineers c/o Russell J. Reid 101 Elliott Ave W, Suite 550 Seattle WA 98119	\$116.53	632
		Greg Nordholm 606 Morgan Rd Everett WA 98203	\$215.57	769 / 284
		Thomas Dyer 2547 Perkins Ln W Seattle WA 98199	\$4,374.99	769 / 284
		TOTAL 11 U.S.C. §507(a)(3) CLAIMS:	\$4,707.09	

**F. PRIORITY CLAIMS  
11 U.S.C. §507(a)(4)**

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
167	4/4/00	Operating Engineers Trust Funds c/o Russell J Reid 101 Elliott Ave W, Ste 550 Seattle WA 98119	\$8,212.63	692

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
175	4/12/00	Northwest Ironworkers Trust Funds c/o Mel Kang 18 W Mercer St, Ste 400 Seattle WA 98119	\$2,834.94	632
251	1/24/03	IUOE Local 147 Health Fund Michael A Crabtree 4115 Chesapeake St NW Washington DC 20016	\$3,850.80	632
252	1/24/03	Central Pension Fund of the IUOE & Participating Employers Michael A. Crabtree 4115 Chesapeake St NW Washington CD 20016	\$3,209.00	632
253	1/24/03	IUOE Local 147 Apprenticeship Fund Michael A Crabtree 4115 Chesapeake St NW Washington DC 20016	\$288.81	632
		Operating Engineers Local 147 3 Koger Executive Center #1 Norfolk VA 23502	\$2,429.55	769 / 284
		TOTAL 11 U.S.C. §507(a)(4) CLAIMS:	\$20,825.73	

**G. PRIORITY CLAIMS**  
**11 U.S.C. §507(a)(8)**

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	12/13/02	WA Dept of Revenue ATTN: Doug Houghton 2101 Fourth Ave #1400 Seattle WA 98121	\$12,422.60	612
124	3/1/00	Dept of Labor & Industry Commonwealth of Pennsylvania 1171 S Cameron St #312 Harrisburg PA 17104	\$8,183.92	687

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
133	3/9/00	Washington Dept. of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507	\$12,327.85	692
135	3/10/00	Washington Dept. of Revenue ATTN: M. Song 2101 Fourth Ave, Ste 1400 Seattle WA 98121	\$273.39	692
171	4/12/00	Dept of Finance, City of Tacoma Division of Tax & License 747 Market St, Ste 248 Tacoma WA 98402	\$612.36	632
184	9/1/00	Washington Dept. of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98507	\$5,865.28	692
186	11/3/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	\$866.38	612
188	5/11/00	WA Dept of Revenue ATTN: M Song 2101 Fourth Ave #1400 Seattle WA 98121	\$7,627.67	612
238	12/20/02	WA Dept of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507	\$1,267.08	612
239	12/20/02	WA Dept of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98504	\$2,421.22	612
240	12/20/02	City of Everett 2930 Wetmore Ave Everett WA 98201	\$199.62	632



Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
249	1/21/03	Georgia Dept of Revenue P O Box 161108 Atlanta GA 30321	\$3,552.00	612
		Pennsylvania Dept of Revenue Dept 280946 Harrisburg PA 17128-0946	\$620.45	769 / 284
		TOTAL 11 U.S.C. §507(a)(8) CLAIMS:	\$56,239.82	

**H. GENERAL UNSECURED CLAIMS**  
**11 U.S.C. §726(a)(2)**

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
5	1/3/00	Truckers Express Inc. c/o Brian J. Smith P O Box 4267 Missoula MT 59806	\$10,509.74	632
6	1/4/00	Everett Association of Credit Men, Inc. P O Box 5367 2731 Wetmore Ave, Suite 203 Everett WA 98206	\$593.14	632
7	1/6/00	Panama Machinery & Equipment Co dba The Everett Steel Companies P O Box 776 Everett WA 98206	\$4,773.94	687
11	1/12/00	Clark Wilson (U.S.D.) Barristers & Solicitors 800 885 W Georgia St Vancouver BC V6C 3H1 Canada	\$174.73	687
12	1/12/00	USF Reddaway P O Box 1035 Clackamas OR 97015	\$131.46	815

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
13	1/13/00	West Coast Marine Cleaning, Inc. 455 "C" Street Washougal WA 98671	\$2,296.50	632
14	1/13/00	AT&T Wireless Services, Inc. P O Box 309 Portland OR 97207	\$909.26	632
15	1/14/00	Paceco Corp 3064-C Bienville Blvd Ocean Springs MS 39564	\$3,666.03	632
16	1/14/00	C & S Services Inc. c/o Michael L. Freed, Esq. Tom Petrus & Miller 1164 Bishop St #650 Honolulu HI 96813	\$4,887.00	692
17	1/14/00	Marisco Ltd c/o Michael L. Freed, Esq. Tom Petrus & Miller 1164 Bishop St #650 Honolulu HI 96813	\$12,091.23	692
18	1/18/00	Savannah Electric P O Box 105537 BIN 50325/H Vincent Atlanta GA 30348	\$340.35	687
19	1/18/00	Williams Scotsman Inc 8211 Town Center Dr Baltimore MD 21236	\$4,332.00	692
20	1/19/00	Streich Brothers Inc. 1650 Marine View Dr Tacoma WA 98422	\$12,757.48	687
21	1/20/00	Associates Capital Bank <sup>6</sup> dba Office Depot Credit Plan P O Box 7004 Dept 56-4203030696 Sioux Falls SD 57117	\$5,003.96	632

<sup>6</sup> Listed on Chapter 11 Claims Order as Office Depot

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
23	1/21/00	Farwest Steel P O Box 889 Eugene OR 97440	\$3,272.99	687
24	1/21/00	Vanco Heavylift 711 E Anaheim St Wilmington CA 90744	\$1,210.00	687
25	1/21/00	Pacific Maritime 2201 W Commodore Wy Seattle WA 98199	\$610.00	687
26	1/24/00	Iron Workers Local 709 Fringe Benefit Funds c/o Norman J. Slawsky, Esq. 100 Peachtree St, Ste 1950 Atlanta GA 30303	\$13,245.91	632
28	1/25/00	A N Deringer 64 N Main St St Albans VT	\$19,333.51	632
30	1/26/00	Mercer Transportation Co c/o Suttell & Schweet 2476 - 76 <sup>th</sup> Ave SE Mercer Island WA 98040	\$9,900.00	632
31	1/27/00	Local 612 International Union of Operating Engineers c/o Russell J. Reid 101 Elliott Ave W, Suite 550 Seattle WA 98119	\$1,239.31	632
34	1/27/00	Conmarke USA, Inc. 18717 - 76 <sup>th</sup> Ave W, Ste I Lynnwood WA 98037	\$3,915.90	632
35	1/27/00	Jered Industries, Inc. c/o William E. Weigand, Esq. 401 Second Ave S, Ste 600 Seattle WA 98104	\$153,096.83	632

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
36	1/27/00	Torch & Regulator Repair 2312 A St Tacoma WA 98402	\$219.51	687
41	1/27/00	Clark Nuber PS c/o Jeni Williams 10900 NE Fourth St, Ste 170 Bellevue WA 98004	\$3,223.94	632
42	1/28/00	Bills Blueprints Inc 2920 Rockefeller Ave Everett WA 98201	\$105.37	687
43	1/28/00	Pacific Marine Equipment 3425 - 16 <sup>th</sup> Ave W Seattle WA 98119	\$5,100.00	632
44	1/28/00	Western Fluid Components 2303 Pacific Ave, Ste 200 Everett WA 98201	\$2,892.23	632
47	1/28/00	Casper Phillips & Assoc 6830 - 19 <sup>th</sup> St W Tacoma WA 98466	\$47,495.27	632
49	1/31/00	Associates Credit Card Services <sup>7</sup> P O Box 790001 Houston TX 77279	\$1,868.83	632
50	1/31/00	Champion Bolt & Supply, Inc. 2417 Broadway Everett WA 98201	\$5,576.00	632
51	1/31/00	Crowley Marine Services c/o Keesal Young & Logan 1301 Fifth Ave, Ste 1515 Seattle WA 98101	\$49,413.09	692
53	1/31/00	Lynden Airfreight P O Box 84167 Seattle WA 98124	\$5,550.84	632

<sup>7</sup> Listed on Chapter 11 Claims Order as Texaco

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
54	1/31/00	Hood River Sand & Gravel & Ready Mix Inc. c/o Peter Shames 2630 Old Columbia River Rd Hood River OR 97031	\$674.07	692
55	1/31/00	Lampson International Ltd P O Box 6510 Kennewick WA 99336	\$19,919.70	692
56	1/31/00	Hawaiian Crane & Rigging Ltd P O Box 30228 Honolulu HI 96820	\$36,273.47	632
57	2/1/00	Dexter & Chaney 9700 Lake City Wy NE Seattle WA 98115	\$137.50	687
59	2/1/00	Greenshields Industrial Supply P O Box 448 Everett WA 98206	\$825.96	692
60	2/1/00	Rubatino Refuse Removal Inc P O Box 1029 Everett WA 98206	\$141.86	687
61	2/2/00	Crescent Ship Service Inc P O Box 148 Arabi LA 70033	\$52.50	687
62	2/2/00	Columbia Credits Inc. Assignee of Port Hood River P O Box 1607 The Dalles OR 97058	\$1,950.00	692
63	2/2/00	Rodda Paint P O Box 5127 Portland OR 97208	\$213.73	687
64	2/2/00	Philip D. Hingston Inc., P.C. 1900 W Nickerson St, Ste 213 Seattle WA 98119	\$1,803.22	632

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
65	2/2/00	Elliott Bay Design Group 5301 Shilshole Ave NW #200 Seattle WA 98107	\$565.00	687
66	2/2/00	Admiralty Marine Surveyors 5329 Flagston St Long Beach CA 90808	\$7,187.50	632
67	2/2/00	Pellissier Trucking Inc. P O Box 192 The Dalles OR 97058  Pellissier Trucking c/o Russell M. Allen Cooney & Crew L.L.P. 4949 Meadows Rd #460 Lake Oswego OR 97035	\$3,329.31	687
68	2/3/00	Pace Staffing Network, Inc. c/o Thomas Hansen 10900 NE Fourth St, Ste 850 Bellevue WA 98004	\$12,198.23	632
69	2/3/00	Alimak Elevator Co 1100 Boston Ave Bridgeport CT 06610	\$1,919.83	632
70	2/3/00	Mikkelborg Broz Wells & Fryer 1001 Fourth Ave, Ste 3600 Seattle WA 98154	\$51,967.28	632
71	2/3/00	E & D Coating Inc 2001 Mills B Lane Blvd Savannah GA 31405	\$1,092.62	687
72	2/3/00	Valley National Gases 67 – 43 <sup>rd</sup> St Wheeling WV 26003	\$4,692.28	632
75	2/4/00	Seal Source Inc 8914 NE Alderwood Rd Portland OR 97220	\$1,028.04	687

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
78	2/7/00	Kach Machine Works, Inc. 3838 N Ballast St Portland OR 97217	\$2,150.00	632
79	2/7/00	Burgess Contracting Ltd (U.S.D.) P O Box 510 Petitcodiac NB E0A 2H0 Canada	\$1,450.00	687
81	2/7/00	Ponns & Co., Inc. P O Box 368 Essington PA 19030	\$4,775.00	632
82	2/7/00	Munsen Paving LLC 1022 W Ninth St The Dalles OR 97058	\$453.30	687
83	2/7/00	Kaman Industrial Technologies 1 Waterside Crossing Windsor CT 06095	\$589.73	687
84	2/4/00	Williams Form Engineering Corp. 280 Ann St Grand Rapids MI 49504	\$22,583.43	632
85	1/29/03	Smith Currie & Hancock LLP 2600 Harris Tower – Peachtree Center 233 Peachtree St NE Atlanta GA 30303	\$8,766.19	612
86	2/8/00	Twin Modal Service 2670 Patton Rd Roseville MN 55113	\$4,575.00	632
88	2/2/00	Foss Maritime Co 660 W Ewing St Seattle WA 98119	\$900.00	687
89	2/8/00	Alaska West Express Inc c/o Tomas G. Waller, Esq. 2101 Fourth Ave, Ste 2400 Seattle WA 98121	\$21,629.45	692

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
91	2/8/00	Sexton Steel 500 S Lander St Seattle WA 98134	\$2,625.25	632
92	2/8/00	North Star 2258 Newton Ave San Diego CA 92113	\$4,255.52	632
93	2/9/00	Pacific North Equipment P O Box 34936 Dept 4115 Seattle WA 98124	\$13,118.92	632
95	2/10/00	Marshall Tool & Supply 4453 S 134 <sup>th</sup> Place Seattle WA 98168	\$2,630.39	632
96	2/10/00	Arise Waco 4545 Spring Road P O Box 318028 Cleveland OH 44131-8028	\$370.18	687
98	2/16/00	Davis Stationery 1508 Third St Marysville WA 98270	\$548.87	687
99	2/15/00	T&T Trucking Inc. 1107 – 140th Ave Ct E Sumner WA 98390	\$1,331.25	692
100	2/15/00	Doucet McBride (U.S.D.) 100-85 Plymouth St Ottawa ON K1S 3E2 Canada	\$510.24	687
101	2/14/00	Midgley Pneumatic Tool 2210 Weccacoe Ave Philadelphia PA 19148	\$1,131.74	687
102	2/14/00	Bourque Industrial Ltd. 85 Industrial Dr St John NB E2R 1A4 Canada	\$32,969.87	692



Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
103	2/14/00	Norfolk Welders Supply P O Box 11358 Norfolk VA 23517	\$307.60	687
104	2/9/00	Quantum Link Communications 4380 Boulder Hwy Las Vegas NV 89121	\$2,658.82	632
105	2/7/00	Meadow Lark Companies Paula Crawford P O Box 50575 Billings MT 59105	\$1,150.00	687
106	2/11/00	Tacoma Screw Products Inc c/o NACN - R Lucas P O Box 21966 Seattle WA 98111	\$1,544.41	687
107	2/11/00	EMJ Co P O Box 640 Lynwood CA 90262	\$4,671.60	632
109	2/8/00	Equipos De Borinquen Inc P O Box 362534 San Juan PR 00936	\$531.00	687
110	2/8/00	Joseph Fazzio, Inc. 3760 Glassboro Crosskeys Rd Glassboro NJ 08028	\$2,975.25	632
112	2/22/00	Godwin Pumps of America, Inc. One Floodgate Rd P O Box 191 Bridgeport NJ 08014	\$6,942.73	632

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
113	2/22/00	Tranco, Inc. ATTN: Edward P Henry 6610 W Greenfield Ave #201 Milwaukee WI 53214	\$85,116.30	687
114	2/22/00	Georgia Fastener & Safety Co <sup>8</sup> ATTN: Mark Lauer Two West Second St Tulsa OK 74103	\$3,305.80	632
115	2/22/00	Coastal Crane Service LLC dba South Atlantic Equipment Service Sara Laidlaw P O Box 1271 Savannah GA 31402	\$1,665.66	632
116	2/22/00	Quality Services Ltd P O Box F-42522 Freeport Bahamas	\$0.00	632
117	2/23/00	Construction Machinery Inc Lease & Industrial 2517 Eastlake Ave E, Ste 102 Seattle WA 98102	\$3,462.39	632
118	2/24/00	Coastal Container Service c/o Columbia Collection Service, Inc. P O Box 2349 Lake Oswego OR 97035	\$5,025.92	632
119	2/25/00	Sensotec Inc 2080 Arlingate Ln Columbus OH 43228	\$158.75	687
122	2/28/00	GE Capital Modular Space Transport International Pool, Inc. c/o Patricia A McVey 426 W Lancaster Ave Devon PA 19333	\$2,364.38	632

<sup>8</sup> Listed on Chapter 11 Claims Order as Samson/Georgia Fasteners

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
126	3/2/00	Stellar Industrial Supply 711 East 11th St Tacoma WA 98421	\$6,390.15	692
128	3/6/00	Jesse Engineering Co 5225 Seventh St E Tacoma WA 98424	\$425.00	687
130	3/6/00	Custom Gear, Inc. 10834 E Marginal Way S Seattle WA 98168	\$1,856.20	632
131	3/7/00	Washington Employers Inc Craig Nelson P O Box 12068 Seattle WA 98102	\$1,000.95	687
132	3/7/00	Gowling Strathy & Henderson (U.S.D.) 160 Elgin St #2600 Ottawa ON K1P 1C3 Canada	\$5,090.86	687
134	3/9/00	Carter Machinery Co, Inc. 1330 Lynchburg Turnpike Salem VA 24153	\$45,412.93	632
136	3/13/00	Crestline Construction 3775 Crates Way The Dalles OR 97058	\$3,079.80	632
138	3/20/00	Pipe & Piling Supplies USA Ltd 5439 W Kincheloe Rd Kincheloe MI 49788	\$1,224.59	687
139	3/22/00	Everett Industrial Supply Inc P O Box 389 Everett WA 98206	\$562.10	687
141	3/24/00	Old Mill Bargain Center Ronald Carter 2917 E Second The Dalles OR 97058	\$300.00	687

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 27

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SEADOCs:254845.3

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
142	3/24/00	Donora Transport P O Box 3528 Arlington WA 98223	\$2,012.10	632
143	3/27/00	Jacks, Inc. c/o Monty J Booth 3224 Colby Ave #B Everett WA 98201	\$7,084.41	632
146	3/28/00	Riggins Company LC 410 Rotary St Hampton VA 23661	\$119,771.71	692
147	3/29/00	Oregon Dept. of Transportation 355 Capital St NE, Ste 434 Salem OR 97301	\$0.00	692
149	3/29/00	Seaspan (Cyprus) Limited c/o 2600-200 Granville St Vancouver BC V6C 1S4 Canada	\$246,328.25	721
150	3/29/00	Results Unlimited ATTN: Alan Robb 1714 Reseda Dr Houston TX 77062	\$11,912.00	632
152 <sup>9</sup>	3/30/06	Thomas Lee Felch 524 Coastal Dr Virginia Beach VA 23451	\$237,546.81	724
153	3/30/00	Hallidie Machinery Co P O Box 3536 Seattle WA 98125	\$6,065.78	632
154	3/30/00	Cameron Warren & Assoc Ltd (U.S.D.) 45 Sandarac Wy NW Calgary Alberta T3K 5B4 Canada	\$13,032.90	687

<sup>9</sup> For full terms of settlement and treatment of this claim, see docket no. 724 filed on November 25, 2006.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
155	3/30/00	Van Ommeren Shipping Agency AB c/o Kirk Lyons Lyons Skoufalos Proios & Flood 1350 Broadway, Ste 1507 New York NY 10018	\$0.00	632
156	3/30/00	Costain Civil Engineering Ltd Freeport Container Port Phase II Freeport F-42522 Bahamas	\$14,669.00	632
157	3/30/00	Gibson Equipment Co 981 Scott St Norfolk VA 23502	\$962.90	687
158	3/30/00	Commercial Brake & Clutch 2525 Pacific Hwy E Tacoma WA 98424	\$2,984.07	687
160	3/31/00	John Elmer & Assoc 2707 - 64th Ave SE Mercer Island WA 98040	\$16,468.30	692
161	3/31/00	Airgas P O Box 6030 Lakewood CA 90714	\$8,752.92	632
162	3/31/00	Scougal Rubber Corp P O Box 80226 Seattle WA 98109	\$0.00	692
164	4/8/00	Pennonni Associates inc ATTN: Peter J Coote One Drexel Plaza 3001 Market St Philadelphia PA 19104	\$13,620.74	692
166	4/3/00	Tower Group International 128 Dearborn St Buffalo NY 14207	\$2,054.37	632

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
167	4/4/00	Operating Engineers Trust Funds c/o Russell J Reid 101 Elliott Ave W, Ste 550 Seattle WA 98119	\$12,271.40	692
172	4/13/00	Team Tube LLC 23217 - 66 <sup>th</sup> Ave S Kent WA 98032	\$4,720.48	632
175	4/12/00	Northwest Ironworkers Trust Funds c/o Mel Kang 18 W Mercer St, Ste 400 Seattle WA 98119	\$68,675.01	632
180	6/7/00	Port of Everett ATTN: E. Paskovskis P O Box 538 Everett WA 98206	\$46,190.62	687
185	10/2/00	Mediterranean Shipping Albert J Avallone & Assoc 270 Madison Ave, 7 <sup>th</sup> Floor New York NY 10016	\$4,260.00	687
187	11/16/00	BOC Gases P O Box 371914 Pittsburgh PA 15250	\$249.40	687
193	9/20/02	INJO Bahng KJB Enterprise Inc 684 Legacy Dr Brea CA 92821	\$6,000.00	612
195	10/28/02	Williams Scotsman Inc 8211 Town Center Dr Baltimore MD 21236	\$3,292.11	612
197	11/6/02	Ablemark Corporation 4612 - 67 <sup>th</sup> Ave NE Marysville WA 98270	\$506.75	612
198	11/6/02	Kathleen Bergman 618 W Bakerview Rd Bellingham WA 98226	\$1,500.00	612

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
199	11/6/02	Romaine Electric P O Box 24024 Seattle WA 98124	\$128.03	632
200	11/7/02	MP&E Co a division of Tractor & Equipment Co NC Machinery Co 17035 West Valley Highway Tukwila WA 98188	\$3,251.33	632
204	11/8/02	Transgroup P O Box 69207 Seattle WA 98168	\$4,745.65	632
206	11/12/02	Bill's Blueprints, Inc. 2920 Rockefeller Ave Everett WA 98201	\$39.43	632
207	11/12/02	Tacoma Public Utilities P O Box 11010 Tacoma WA 98411	\$1,063.44	687
208	11/12/02	Nelson Petroleum 1125 -- 80 <sup>th</sup> St SW Everett WA 98203	\$3,445.16	612
211	11/12/02	Rasmussen Equipment P O Box 81206 Seattle WA 98109	\$664.72	687
212	11/12/02	Halton Co P O Box 3377 Portland OR 97208	\$1,804.00	632
215	11/14/02	Overall P O Box 9040 Everett WA 98206	\$2,226.55	692
216	11/15/02	PUD #1 P O Box 1107 Everett WA 98206	\$4,224.08	632

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
217	11/15/02	Professionals Service Industry P O Box 71168 Chicago IL 60694	\$1,100.00	612
224	11/19/02	Dalco, Inc. 2816 -- 170 <sup>th</sup> St SW Lynnwood WA 98037	\$489.78	632
228	11/29/02	Acro Machining, Inc. P O Box 67 Marysville WA 98271	\$2,400.00	632
229	12/2/02	Curtis & Son Vacuum Service P O Box 767 Liberty TX 77575	\$190.00	632
230	12/3/02	Northwest Wire Rope & Equipment 2603 -- 43 <sup>rd</sup> St SE Puyallup WA 98374	\$10,789.59	632
231	11/9/02	Compensation Consultants Inc 1605 Woodridge Dr SE Port Orchard WA 98366	\$3,430.00	612
235	12/16/02	Dozier Equipment P O Box 88154 Milwaukee WI 53288	\$227.70	687
236	12/17/02	Northern Tool & Equipment 2800 Southcross Dr P O Box 1219 Burnsville MN 55337	\$190.02	687
237	12/20/02	Honolulu Shipyard Inc Pier 1 Box 30989 Honolulu HI 96820	\$92,773.73	692
243	12/24/02	CIT Technology Financing Weltman Weinberg & Reis 175 S Third St, Ste 900 Columbus OH 43215	\$7,748.59	243 ????



Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
246	1/13/03	SRI Technology/Conmarke USA 1250 Bank Dr Schaumburg IL 60173	\$3,800.00	612
247	1/21/03	Fastenal Co P O Box 978 Winona MN 55987	\$6,231.63	687
250	1/22/03	Rubatio Refuse Removal Inc P O Box 1029 Everett WA 98206	\$256.61	612
254	1/24/03	UPS c/o D&B/RMS Bankruptcy Services P O Box 4396 Timonium MD 21094	\$287.70	632
256	1/27/03	Construction Insurance Agency 11288 Balls Ford Rd Manassas VA 20109	\$11,641.24	612
257	1/13/03	Sunbelt Rentals Chesapeake Profit Center-154 1012 Executive Blvd Chesapeake VA 23320	\$9,192.15	612
260	1/28/03	Ron Sprouse 6752 View Dr SE Port Orchard WA 98366	\$6,763.05	692
263	1/29/03	American Home Assurance American International Specialty Lines and Commerce & Industry c/o David A Levin, Esq 70 Pine St, 31 <sup>st</sup> Floor New York NY 10270	\$35,292.00	612
264	3/4/03	Ralph DiCaprio 798 NW Culbertson Dr Seattle WA 98117	\$279,703.30	692
269	1/31/00	Washington Chain & Supply Inc P O Box 3645 Seattle WA 98124	\$1,500.50	687

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
270	2/7/00	Savannah Steel Scaffold Co Inc P O Box 1292 Savannah GA 31402	\$994.80	687
271	2/7/00	Travelers Indemnity Co. of America c/o D&B Bankruptcy Recovery Services P O Box 5126 Timonium MD 21094	\$1,990.00	632
272	3/20/00	Industrial/Mechanical Engineering ATTN: Terry Roberts P O Box F-41091 6 Milton St Freeport Bahamas	\$66,807.30	632
		AARD Pest Control 6019 – 212th St Lynnwood WA 98036	\$31.14	769 / 284
		Ace Transportation P O Box 95290 New Orleans LA 70196	\$8,600.00	769 / 284
		Acklund Crainger 90 W Beaver Creek Rd Richmond Hill ON L4B 1E7 Canada	\$626.08	769 / 284
		Action Welding Supply P O Box 37089 Jacksonville FL 32236	\$1,424.11	769 / 284
		Air Star P O Box 957656 Duluth GA 30096	\$4,348.00	769 / 284
		Alaska National Insurance Company 1111 Third Ave, Suite 2600 Seattle WA 98101	\$15,000.00	555
		All Phase Transportation P O Box 1140 Bellevue WA 98009	\$150.00	769 / 284

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Almas International 3318 Smith Ave Everett WA 98201	\$398.75	769 / 284
		Anvil Corporation 1675 W Bakerview Rd Bellingham WA 98226	\$113.00	769 / 284
		Association of Professional Engineers (U.S.D.) P O Box 129 Halifax NS B3J 2M5 Canada	\$305.41	769 / 284
		AT&T	\$0.00	769 / 284
		Atlantic Customs Brokers (FW Myers) (U.S.D.) P O Box 902 Halifax NS B3G 2V1 Canada	\$2,893.53	769 / 284
		Bargreen Coffee Co 2921 Rucker Ave Everett WA 98201	\$54.68	769 / 284
		Barrett Oil Distributors P O Box 1663 Savannah GA 31403	\$1,136.01	769 / 284
		Besco Inc P O Box 34960 Seattle WA 98124	\$1,837.20	769 / 284
		Bickerton Iron Works	\$0.00	769 / 284
		BJ's Tools 4928 Ogeechee Rd Savannah GA 31405	\$281.23	769 / 284
		Bret Buckingham 14600 - 51st Ave NE #214 Marysville WA 98271	\$0.00 <sup>10</sup>	769 / 284

<sup>10</sup> No dollar amount set forth on Chapter 11 Claims Order.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Cable Moore Inc P O Box 23036 Oakland CA 94623	\$13,883.07 <sup>11</sup>	769 / 284
		California Wireless Pageprompt 16810 Valley View La Mirada CA 90638	\$0.00 <sup>12</sup>	769 / 284
		Caribbean Crane Inspect P O Box 7507 Ponce Puerto Rico 733	\$2,200.00	769 / 284
		Cascade Airgas P O Box 3705 Seattle WA 98125	\$7,033.98	769 / 284
		Central Welding Star Trucks P O Box 3790, Station B St John NB E2M 5C1 Canada	\$295.64	769 / 284
		Central Welding Supply P O Box 5155 Lynnwood WA 98047	\$375.47	769 / 284
		Chevron P O Box 20001 Concord CA 94529	\$89.70	769 / 284
		CM Taylor Customs Broker	\$0.00	769 / 284
		Consolidated Rigging & Marine P O Box 3235 Jacksonville FL 32206	\$1,086.05	769 / 284
		Continental Crane & Rigging 30821 Highway 34 Albany OR 97321	\$9,449.46	769 / 284

<sup>11</sup> Paid by Chapter 7 Trustee from Stoel Rives settlement.

<sup>12</sup> No dollar amount set forth on Chapter 11 Claims Order.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Copiers Northwest 601 Dexter Ave N Seattle WA 98109	\$229.34	769 / 284
		Crane Con-Products Co Inc 15303 First Ave S Seattle WA 98148	\$133.04	769 / 284
		Crane Masters Inc 3001 Williamsburg Rd Richmond VA 23231	\$263.32	769 / 284
		Current Contracting 19953 - 55A Ave #201 Langley BC V3A 3X4 Canada	\$7,432.88	769 / 284
		Dana Heller 16322 - 91st Ave NW Stanwood WA 98292	\$0.00 <sup>13</sup>	769 / 284
		Dennis Lee 15005 - 30 <sup>th</sup> Dr SE Mill Creek WA 98012	\$1,055.00	769 / 284
		DHL Airways P O Box 78016 Phoenix AZ 85062	\$1,611.15	769 / 284
		Don Ensign 2832 - 183 <sup>rd</sup> Ave SE Snohomish WA 98290	\$2,655.53	769 / 284
		Dozier Equipment P O Box 88154 Milwaukee WI 53288	\$113.85	769 / 284
		Dunlap Industrial 1028 W Marine View Dr Everett WA 98201	\$1,706.28	769 / 284

<sup>13</sup> No dollar amount set forth on Chapter 11 Claims Order.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Durham & Bates 330 SW Sixth Ave Portland OR 97204	\$125.00	769 / 284
		Duval Paint & Decorating 2855 S St Johns Bluff Jacksonville FL 32246	\$1,482.80	769 / 284
		E B Chivas & Co Inc. dba Savannah Labor Services P O Box 60479 Charlotte NC 28261	\$1,719.00	769 / 284
		E F Bailey 5610 Fourth Ave S Seattle WA 98108	\$6,843.22	769 / 284
		Eagledale Hoist & Dray 5432 New Sweden Ave Bainbridge Island WA 98110	\$175.00	769 / 284
		Eco Services of SC P O Box 4417 Burton SC 29904	\$1,060.73	769 / 284
		Ed King 21016 Lake Fontal Rd Monroe WA 98272	\$572.84	769 / 284
		Emerald City Disposal P O Box 54745 Seattle WA 98124	\$397.83	769 / 284
		Empire Machinery & Supply P O Box 27 Norfolk VA 23501	\$2,768.15	769 / 284
		Engineering News & Record P O Box 517 Highstown NJ 08520	\$40.08	769 / 284
		Eriks West P O Box 34936 Seattle WA 98124	\$19.86	769 / 284

FINAL ORDER ALLOWING AND DISALLOWING CLAIMS - 38

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SEADOCS:254845.3

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Everett Utilities 3101 Cedar St Everett WA 98201	\$49.37	769 / 284
		Evergreen Mobil 8345 - 154th Ave NE Redmond WA 98073	\$1,083.00 <sup>14</sup>	769 / 284
		Express Personnel Services P O Box 99468 Oklahoma City OK 73199	\$1,094.72	769 / 284
		F W Meyers P O Box 19348 Newark NJ 07195	\$98.33	769 / 284
		Fasteners of Everett P O Box 5602 Everett WA 98206	\$401.56	769 / 284
		Federal Express Dept A P O Box 1140 Memphis TN 38102	\$888.03	769 / 284
		Frank Fales & Sons Ltd P O Box 6008, Station A St John NB E2L 4R5 Canada	\$1,787.11	769 / 284
		Freddy Crane Service Calle SS S-13 Caguas Puerto Rico 726	\$19,912.87	769 / 284
		Frontier Bonding	\$0.00	769 / 284
		G & K Services 1001 SW 34 <sup>th</sup> St Renton WA 98055	\$217.70	769 / 284

<sup>14</sup> Paid by Chapter 7 Trustee from Stoel Rives settlement.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		General Gases & Supply Co P O Box 363868 San Juan Puerto Rico 00936	\$3,376.85	769 / 284
		Greg Nordholm 606 Morgan Rd Everett WA 98203	\$55,730.29	769 / 284
		GTE Northwest Inc	\$0.00	769 / 284
		GTE Southeast	\$0.00	769 / 284
		Halton Rental P O Box 3377 Portland OR 97209	\$361.12	769 / 284
		Harbor Freight Tools 3491 Mission Oaks Blvd Camarillo CA 93010	\$172.71	769 / 284
		Harbor Testing Laboratory P O Box 7827 Long Beach CA 90807	\$112.50	769 / 284
		Healthkeepers P O Box 278 Villanova PA 19086	\$67.50	769 / 284
		Henry Stewart Co P O Box 278 Villanova PA 19086	\$251.10	769 / 284
		Hercules Machinery Co P O Box 5198 Fort Wayne IN 46896	\$7,450.00	769 / 284
		Honald Crane Service P O Box 454 The Dalles OR 97059	\$500.00	769 / 284
		Hydraulic Industries Inc P O Box 5913 Kent WA 98064	\$17.34	769 / 284



Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Hyster Forklift 9892 – 40 <sup>th</sup> Ave S Seattle WA 98118	\$403.75	769 / 284
		Icon 2001 Sixth Ave #500 Seattle WA 98121	\$203.12	769 / 284
		IkonOffice Solutions P O Box 96046 Bellevue WA 98005	\$59.79	769 / 284
		Ind-Mar Machine Works 5105 Buffalo Ave Jacksonville FL 32206	\$1,283.33	769 / 284
		International Association of Movers P O Box 1213 Elbridge NY 13030	\$75.00	769 / 284
		International Association of Structural Movers P O Box 1213 Elbridge NY 13061	\$150.00	769 / 284
		Interspect 3339 W Eighth Ave Vancouver BC V6R 1Y3 Canada	\$100.00	769 / 284
		Iron Workers Local No 79 907 Two Mile Parkway Bldg C Goodlettsville VA 37072  Iron Workers Local No 79 5307 Virginia Beach Blvd #102 Norfolk VA 23502	\$9,373.17	769 / 284
		James G. Murphy Inc P O Box 82160 Kenmore WA 98028	\$325.00	769 / 284
		Jensen Maritime 4241 – 21st Ave W Seattle WA 98199	\$13,533.29	769 / 284

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Jones Kushman Hingson 440 Northwest Square East 2150 N 107th St Seattle WA 98133	\$465.00	769 / 284
		Kelly's Wash Tech Limited 633 Ready St St John NB E2M 3S4 Canada	\$93.38	769 / 284
		L & M Truck Sales 4051 - 171st Ave SE Bellevue WA 98008	\$486.70	769 / 284
		Laman-Loesche 302 Moore St Philadelphia PA 19148	\$3,030.92	769 / 284
		Manitowoc Southeaster P O Box 2937 9797 Gibsonton Dr Riverview FL 33568	\$164.28	769 / 284
		Marvel Industries Inc 2931 - 36th St Everett WA 98201	\$13.54 <sup>15</sup>	769 / 284
		McBee P O Box 4270 Athens OH 45702	\$233.78	769 / 284
		Michael King	\$0.00	769 / 284
		Modern Hi-Lift Equipment 1165 Matsonford Rd W Conshohocken PA 19428	\$3,218.16	769 / 284
		Motor Trucks Inc P O Box 9 Everett WA 98207	\$81.84	769 / 284

<sup>15</sup> Paid by Chapter 7 Trustee from Stoel Rives settlement.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Natco Inc. P O Box 3342 Omaha NE 68104	\$11,860.00	769 / 284
		Newcourt Leasing Group P O Box 73939 Chicago IL 60673	\$117.53	769 / 284
		North American Survey 2045 Bennett Rd Philadelphia PA 19116	\$181.90	769 / 284
		Oakwood Apartments 1515 Second St Coronado CA 92118	\$6,572.41	769 / 284
		Oday Petroleum P O Box 25 Everett WA 98206	\$2.50	769 / 284
		Pacific Airgas Inc 3591 N Columbia Blvd Portland OR 97217	\$286.87	769 / 284
		Pacific American Commercial P O Box 3742 Seattle WA 98124	\$55.90	769 / 284
		Pacific Defense Systems 1411 Harding Ave National City CA 91950	\$14,322.00	769 / 284
		Pacific Fluid Systems 1925 NW Quimby St Portland OR 97209	\$9,172.01	769 / 284
		Pacific Machinery & Tool 3445 NW Luzon St Portland OR 97210	\$137.15	769 / 284
		Pacific Northwest Equipment 3161 Elliott Ave #340 Seattle WA 98121	\$8,512.17	769 / 284

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Paging Network of Seattle	\$0.00	769 / 284
		PC Help 2281 – 116th Ave NE #100 Bellevue WA 98004	\$103.17	769 / 284
		Peachtree Forms P O Box 82862 Conyers GA 30209	\$256.67	769 / 284
		Permagas 2317 N Machias Rd Lake Stevens WA 98258	\$128.22	769 / 284
		Plank Co P O Box 201048 Houston TX 77216	\$2,290.77	769 / 284
		Pollard-Nelson Safe 2811 Rockefeller Ave Everett WA 98201	\$167.19	769 / 284
		Poly-Jon of Savannah P O Box 1272 Savannah GA 31403	\$2,861.00	769 / 284
		Providence Occupational Medical Clinic 3305 Nassau St Everett WA 98201	\$51.00	769 / 284
		R.A.G. Rentals Ltd 4954 Union Rd Beamsville ON L0R 1B4 Canada	\$341.93	769 / 284

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Rental Tools & Equipment Lockbox 4334 P O Box 85080 Richmond VA 23285	\$60,549.68	769 / 284
		Riverside Sand & Gravel 12225 Dubuque Rd Snohomish WA 98290	\$733.91 <sup>16</sup>	769 / 284
		Robert W. Tate Attorney at Law 216 First Ave S #300 Seattle WA 98104	\$7,067.00	769 / 284
		Safe Harbor Machinery 18421 East Valley Highway Kent WA 98032	\$197.50	769 / 284
		Seaboard Liquid Carriers 6A Vidito Dr Dartmouth NS B3B 1P1	\$1,171.65	769 / 284
		Sherman & Associates 3172 N Rainbow Blvd #235 Las Vegas NV 89108	\$2,179.70	769 / 284
		Southern Welding Supply P O Box 2108 Savannah GA 31403	\$1,286.05	769 / 284
		Surety & Insurance Claim Specialists 1031 Ives Dairy Rd #129 Miami FL 33179	\$66.56	769 / 284
		Telephone & Computer Solutions 131 Aspen Lane N Pacific WA 98074	\$10.00	769 / 284
		Testing Services & Inspection 3030 Main St San Diego CA 92113	\$3,613.25	769 / 284

<sup>16</sup> Paid by Chapter 7 Trustee from Stoel Rives settlement.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Thomas Dyer 2547 Perkins Lane W Seattle WA 98199	\$46,056.89	769 / 284
		Tidewater Barge P O Box 1210 Vancouver WA 98666	\$10,010.50	769 / 284
		Tidewater Naval 355 Crawford Parkway Portsmouth VA 23704	\$1,850.00	769 / 284
		TLR International Trade Services P O Box 4800 Portland OR 97208	\$132.00	769 / 284
		Torc Tec inc 811 Juniper Crescent #13 Chesapeake VA 23320	\$1,355.25	769 / 284
		Tubular Steel P O Box 52 St Louis MO 63151	\$6,595.83	769 / 284
		U.S. West Communications	\$0.00	769 / 284
		Union Pacific Railroad P O Box 3480 Omaha NE 68103	\$2,931.17	769 / 284
		Universal Forest Products P O Box 51502 Los Angeles CA 90051	\$1,250.90 <sup>17</sup>	769 / 284
		Universal Sales Ltd P O Box 2150 St John NB E2L 3T9 Canada	\$5,044.79	769 / 284

<sup>17</sup> Paid by Chapter 7 Trustee from Steel Rives settlement.

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
		Vince Crane 10719 Jetty Place Silverdale WA 98383	\$551.92	769 / 284
		TOTAL 11 U.S.C. §726(a)(2) CLAIMS:	\$2,704,487.67	

**X. GENERAL UNSECURED CLAIMS**  
**11 U.S.C. §726(a)(4)**

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
3	12/13/02	WA Dept of Revenue ATTN: Doug Houghton 2101 Fourth Ave #1400 Seattle WA 98121	\$2,931.60	612
133	3/9/00	Washington Dept. of Employment Security UI Tax Administration P O Box 9046 Olympia WA 98507	\$1,946.02	692
135	3/10/00	Washington Dept. of Revenue ATTN: M. Song 2101 Fourth Ave, Ste 1400 Seattle WA 98121	\$11.29	692
184	9/1/00	Washington Dept. of Labor & Industries Bankruptcy Section P O Box 44170 Olympia WA 98507	\$575.02	692
186	11/3/00	IRS 915 Second Ave Stop W-243 Seattle WA 98174	\$27,553.36	612
188	5/11/00	WA Dept of Revenue ATTN: M Song 2101 Fourth Ave #1400 Seattle WA 98121	\$1,315.26	612

Claim No.	Date Filed	Claimant	Amount Approved	Docket No. of Previous Order
249	1/21/03	Georgia Dept of Revenue P O Box 161108 Atlanta GA 30321	\$341.00	612
		TOTAL 11 U.S.C. §726(a)(4) CLAIMS:	\$34,673.55	

IT IS FURTHER ORDERED that because there are insufficient funds for distribution to general unsecured creditors, all remaining claims are allowed as filed, as general unsecured claims without priority.

IT IS FURTHER ORDERED that any claim filed after the Chapter 7 claims bar date, January 29, 2003, is hereby disallowed, with the exception of claims filed by taxing agencies.

DONE IN OPEN COURT this \_\_\_\_ day of September, 2008.

\_\_\_\_\_  
The Honorable Thomas T. Glover  
United States Bankruptcy Judge

Presented by:

MILLER NASH LLP

/s/ Geoffrey Groshong  
Geoffrey Groshong  
WSB No. 6124

Attorneys for Chapter 7 Trustee  
Edmund J. Wood